IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.44 OF 2001

The Commissioner of Central Excise ..Applicant.

V/s.

National Leathercloth Mfg. Co. ..Respondent.

Mr.A.J.Rana, Sr. Counsel for applicant.

Mr.S.Raghani i/b. DSK Legal for respondent.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 18TH JANUARY, 2007.

P.C. :-

Heard learned counsel for the applicant and the respondent. The application was admitted on the following substantial question of law :-

> " Whether "Hytherm 500" used in the maintenance of uniform temperature inside the plant can be treated as an input in or in relation to the manufacture of final produce and Modvat credit is allowable on such a product under Rule 57A of Central Excise Rules, 1944 ? "

2. The Tribunal has relied upon the Judgment of **M/s.Sipta Coated Steels Ltd. V/s. Commissioner of Central Excise** reported in **1998 (99) E.L.T. 553** and dismissed the appeal holding that Hytherm 500 used in the maintenance of uniform temperature inside the plant

can be treated as an input.

3. In Central Excise Application No.49 of 2000 in regard to the same respondent, a similar question of law was dismissed on 14thJune, 2006. In view of the same, the statement of case cannot be called from the Tribunal. Hence the application is dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)